

**Exhibit 4**

***Chart Of Objections To The Rights Offering Estimation Motion***

***Organized By Nature Of Objection***

	<b>OBJECTION DOCKET NO.</b>		<b>OBJECTION ASSERTED</b>	<b>RESOLUTION, RESPONSE OR PROPOSAL</b>
1.	11789 11793 11805 11848 11856 11857 11858 11868 11879	11889 11918 11923 11924 11941 11948 12046	Comerica Leasing Corporation ("Comerica") asserts that the Rights Offering Estimation Motion unfairly seeks payment in the event that a claim is allowed for less than the estimated amount.	The relief requested protects the ability of the Debtors to recover any overpayment made to a disputed claimant on account of disputed claim in the event the disputed claims is ultimately disallowed or allowed in a reduced amount. There is nothing unfair in preventing a disputed claimant from receiving a windfall if it is ultimately determined that the claimant's asserted claim was without merit.  All other objections asserting this argument have been resolved.
2.	11789 11793 11805 11848 11856 11857 11858 11868 11877 11889 11893	11896 11911 11915 11916 11918 11941 11943 11948 12046	Comerica argues that there should be a reserve in the event a claim is allowed for a greater amount than estimated.	There is no opportunity to reserve discount rights pending resolution of underlying claims because the Discount Rights Offering will have concluded by the time of such resolution. Holders of disputed claims cannot be paid this portion of their claim in differing currency because it would lead to differing treatment within the class of general unsecured creditors.  All other objections have been resolved.

	OBJECTION DOCKET NO.		OBJECTION ASSERTED	RESOLUTION, RESPONSE OR PROPOSAL
3.	11789 11793 11805 11848 11856 11857	11858 11868 11889 11919 11941 11943	Comerica asserts that the estimation of disputed claims is not allowed by the Bankruptcy Code.	<p>The Motion only seeks to estimate unliquidated claims and to temporarily allow liquidated, disputed claims in a particular amount solely for purposes of the Discount Rights Offering.</p> <p>Notwithstanding the foregoing, the Debtors are willing to modify Exhibit A to the Order to increase the amount of Comerica's claim to \$3,464,557.00, the amount the Court estimated with respect to Comerica's claim under the Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) (A) Estimating And Setting Maximum Cap On Certain Contingent Or Unliquidated Claims And (B) Approving Expedited Claims Estimation Procedures (Docket Number 9685). Thus, Comerica's objection is fully addressed.</p> <p>All other objections have been resolved.</p>
4.	11789 11793 11805 11848 11856 11857 11858 11868 11889 11893 11896	11910 11911 11916 11918 11919 11941 11943 11953 12046	Comerica asserts that the Rights Offering Estimation Motion is an attempt to circumvent the Claim Objection Procedure Order.	<p>The Motion does not attempt to affect the validity or amount of the underlying claim, but instead seeks to temporarily allow the claim in a certain amount solely for purposes of the Discount Rights Offering.</p> <p>See above response to item (3).</p> <p>All other objections have been resolved.</p>

	OBJECTION DOCKET NO.	OBJECTION ASSERTED	RESOLUTION, RESPONSE OR PROPOSAL
5.	11793 11858 11805 11857 11848	Comerica asserts that the Rights Offering Estimation Motion does not provide for the possibility that claims could be reclassified as unsecured, thereby altering the total claims pool of reserves.	<p>The claimants have had over two years to determine whether they properly asserted their claims as secured, unsecured, or priority. Due to the impending commencement of the Discount Rights Offering, there is simply no further time for them to decide which status to assert, at least with respect to the Discount Rights Offering. Claimants wishing to waive their secured or priority status may participate in the Discount Rights Offering at the appropriate amount. Comerica has not done so.</p> <p>All other objections have been resolved.</p>
6.	11919	Objector argues that if the Debtors are wrong about the claim amounts in the Rights Offering Estimation Motion, this would render the Plan unconfirmable under sections 1123(a)(4) and 1129(a)(1) of the Bankruptcy Code because different creditors in the same class would receive disparate treatment.	This objection was resolved.
7.	11912 11916 11923	TIP Engineering Group, Inc. asserts that the Motion does not provide sufficient justification for the Participation Amount.	<p>The Debtors are not attempting to litigate the underlying claim at this time, but are merely seeking to temporarily allow the claim solely for the purposes of the Discount Rights Offering. The Debtors are currently working with TIP on a consensual amount to temporarily allow for the rights offering.</p> <p>All other objections have been resolved.</p>

	<b>OBJECTION DOCKET NO.</b>		<b>OBJECTION ASSERTED</b>	<b>RESOLUTION, RESPONSE OR PROPOSAL</b>
8.	11948		General Electric Capital Corp. asserts that the Rights Offering Estimation Motion does not provide for the possibility that leases could be rejected up to five days after the final order establishing cure amounts, thereby altering the total claims pool of reserves.	The Debtors have no intention of rejecting GE's contracts at this time, and are therefore not willing to allocate discount rights to GE based on a hypothetical possibility that rejection damages may arise.
9.	11798 11800 11815 11854 11875 11877 11879 11892 11893 11895 11896 11907 11911 11912 11915 11916 11919 11923 11924 11930 11932 11933 11943 11952	11988 11989 11990 11992 11993 11994 11995 11996 11997 11998 11999 12000 12001 12002 12003 12004 12005 12006 12007 12008 12014 12046	Claimants object to the valuation of their claim in the Rights Offering Estimation Motion.	The Debtors have worked with the objectors to resolve their Participation Amounts, and have agreed to revise their Participation Amounts to reflect the asserted amount of their claims, subject to the True-Up Provisions of the Revised Proposed Order.

<u>DOCKET #</u>	<u>OBJECTING PARTY</u>	<u>DOCKET #</u>	<u>OBJECTING PARTY</u>
11789	KenSa LLC	11930	Johnson Controls, Inc.
11793	Comerica Leasing Corporation	11932	Johnson Controls, Inc.
11798	F&G Multislide, Inc.	11933	York International Corporation
11800	F&G Tool and Die Co., Inc.	11941	Equity Corporate Housing
11805	Freudenberg-NOK General Partnership and Freudenberg-NOK, Inc.	11943	Rassini, S.A. de C.V.
11815	Robert Dettinger	11948	General Electric Capital Corp.
11824	Pima County	11952	Kilroy Realty, L.P.
11848	Lear Corporation	11953	John E. Benz & Co.
11854	David N. Goldsweig	11987	James Penney
11856	KenSa LLC	11988	Sierra Liquidity Fund LLC
11857	Freudenberg-NOK General Partnership and Freudenberg-NOK, Inc.	11989	Sierra Liquidity Fund LLC
11858	Comerica Leasing Corporation	11990	Sierra Liquidity Fund LLC
11868	Cooper Standard Automotive Inc.	11992	Sierra Liquidity Fund LLC
11875	Fraenkische USA, LP	11993	Sierra Liquidity Fund LLC
11877	Eikenberry & Associates, Inc.	11994	Sierra Liquidity Fund LLC
11879	Robert Bosch GmbH & Robert Bosch LLC	11995	Sierra Liquidity Fund LLC
11889	Harman Becker Automotive Systems, Inc.	11996	Sierra Liquidity Fund LLC
11892	SPCP Group LLC	11997	Sierra Liquidity Fund LLC
11893	James Hutz, Jr.	11998	Sierra Liquidity Fund LLC
11895	Denso International American Inc. & DENSO Sales California, Inc.	11999	Sierra Liquidity Fund LLC
11896	O&R Precision Grinding	12000	Sierra Liquidity Fund LLC
11907	FCI USA, Inc.	12001	Sierra Liquidity Fund LLC
11910	WESCO Distribution, Inc.	12002	Sierra Liquidity Fund LLC
11912	TIP Engineering Group, Inc.	12003	Sierra Liquidity Fund LLC
11915	AT&T	12004	Sierra Liquidity Fund LLC
11916	Riverside Claims LLC	12005	Sierra Liquidity Fund LLC
11918	Tecnomec S.R.L.	12006	Sierra Liquidity Fund LLC
11919	Liquidity Solutions, Inc.	12007	Sierra Liquidity Fund LLC
11923	Temic Automotive of North America, Inc.	12008	Sierra Liquidity Fund LLC
11924	Motorola, Inc.	12014	Patricia A. Gordon
12046	Small Parts, Inc.	12015	Michael J. Julius